

**UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION**

UNITED STATES OF AMERICA,

Plaintiff,

v.

Case No. 09-14224

FRANCIS A. BLAKE and MARY JOAN BLAKE,

Defendants.

JUDGMENT

In accordance with the court's order granting in part summary judgment in favor of the Government [Doc # 31], its "Findings of Fact and Conclusions of Law Pursuant to Rule 52(a)" [Doc # 49], and the parties' stipulated agreement that judgment be entered in favor of the United States on Defendants Francis Blake and Mary Joan Blake's 2002 income tax liability and Francis Blake's 2004 income tax liability, IT IS ORDERED AND ADJUDGED that:

1. Defendants Francis Blake and Mary Joan Blake are indebted to the United States of America for unpaid federal income taxes for the tax year 2000 in the total amount of \$559,168.75, as of January 13, 2012, plus statutory additions, including interest, which will continue to accrue from and after January 13, 2012, pursuant to 28 U.S.C. § 1961(c)(1) and 26 U.S.C. §§ 6601 and 6621;

2. Defendants Francis Blake and Mary Joan Blake are indebted to the United States of America for unpaid federal income taxes for the tax year 2001 in the total

amount of \$223,285.88 as of January 13, 2012, plus statutory additions, including interest, which will continue to accrue from and after January 13, 2012, pursuant to 28 U.S.C. § 1961(c)(1) and 26 U.S.C. §§ 6601 and 6621;

3. Defendants Francis Blake and Mary Joan Blake are indebted to the United States of America for unpaid federal income taxes for the tax year 2002 in the total amount of \$317,380.70, as of January 13, 2012, plus statutory additions, including interest, which will continue to accrue from and after January 13, 2012, pursuant to 28 U.S.C. § 1961(c)(1) and 26 U.S.C. §§ 6601 and 6621;

4. Defendant Francis Blake is indebted to the United States of America for unpaid federal income taxes for the tax year 2004 in the total amount of \$7,852.72, as of January 13, 2012, plus statutory additions, including interest, which will continue to accrue from and after January 13, 2012, pursuant to 28 U.S.C. § 1961(c)(1) and 26 U.S.C. §§ 6601 and 6621;

5. Defendant Francis Blake is indebted to the United States of America for unpaid trust fund penalty assessments pursuant to 26 U.S.C. § 6672 in regard to the wages of the employees of Northern Holdings, Ltd., for the period October 1, 1996, through September 30, 1998, in the total amount of \$434,223.35, as of January 13, 2012, plus statutory additions, including interest, which will continue to accrue from and after January 13, 2012, pursuant to 28 U.S.C. § 1961(c)(1) and 26 U.S.C. §§ 6601 and 6621; and

6. The United States' claims against Mary Joan Blake for unpaid federal income taxes for the tax year 2004 are dismissed without prejudice.

S/Robert H. Cleland
ROBERT H. CLELAND
UNITED STATES DISTRICT JUDGE

Dated: January 23, 2012

I hereby certify that a copy of the foregoing document was mailed to counsel of record on this date, January 23, 2012, by electronic and/or ordinary mail.

S/Lisa Wagner
Case Manager and Deputy Clerk
(313) 234-5522

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